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To Examiner Ruth Ilan, Group Art Unit 3616, U.S.P.T.O.

Fax no. 703-872-9306 Phone no. \_\_\_\_\_

From Mitchell W. Shapiro Phone no. 703-610-8652

Date January 31, 2005 Time \_\_\_\_\_

File no. Our Ref: XA-9478B Pages including cover 3

Re: Appln. No.: 10/757,418

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XA-9478

PATENT APPLICATION

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Kenji SATOU et al.

Appln. No.: 10/757,418

Group Art Unit: 3616

Filed: January 15, 2004

Examiner: Ruth Ilan

For: IMPACT ABSORBING TYPE STEERING COLUMN APPARATUS

\* \* \*

SUPPLEMENTAL REMARKS

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

Supplementing the Remarks in the Amendment dated January 7, 2005, the reference to Claim 12 in the indication of claims readable on the elected species is obviously in error, as Claim 12 stands cancelled. The Remarks should have stated that Claims 6, 11, 14, 23-27, and 32 are believed to be readable on the elected species.

The Commissioner is hereby authorized to charge to Deposit Account No. 50-1165 any fees that may be required by this paper and to credit any overpayment to that Account. If any extension of time is required in connection with the

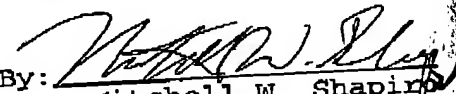
filing of this paper and has not been requested separately,  
such extension is hereby requested.

Respectfully submitted,

MWS:sjk

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January 31, 2005

By:   
Mitchell W. Shapiro  
Reg. No. 31,568

CERTIFICATE OF FACSIMILE TRANSMISSION

I hereby certify that this correspondence is being  
facsimile transmitted to the United States Patent and  
Trademark Office on the date shown below.

1/31/05  
Date

  
Mitchell W. Shapiro